

ADVERSARY PROCEEDING COVER SHEET (Instructions on Reverse)		ADVERSARY PROCEEDING NUMBER (Court Use Only)		
PLAINTIFFS	DEFENDANTS			
ATTORNEYS (Firm Name, Address, and Telephone No.)	ATTORNEYS (If Known)			
PARTY (Check One Box Only) <input type="checkbox"/> Debtor <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input type="checkbox"/> Creditor <input type="checkbox"/> Other <input type="checkbox"/> Trustee	PARTY (Check One Box Only) <input type="checkbox"/> Debtor <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input type="checkbox"/> Creditor <input type="checkbox"/> Other <input type="checkbox"/> Trustee			
CAUSE OF ACTION (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED)				
NATURE OF SUIT (Number up to five (5) boxes starting with lead cause of action as 1, first alternative cause as 2, second alternative cause as 3, etc.)				
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; border: none;"> FRBP 7001(1) – Recovery of Money/Property <input type="checkbox"/> 11-Recovery of money/property - §542 turnover of property <input type="checkbox"/> 12-Recovery of money/property - §547 preference <input type="checkbox"/> 13-Recovery of money/property - §548 fraudulent transfer <input type="checkbox"/> 14-Recovery of money/property - other FRBP 7001(2) – Validity, Priority or Extent of Lien <input type="checkbox"/> 21-Validity, priority or extent of lien or other interest in property FRBP 7001(3) – Approval of Sale of Property <input type="checkbox"/> 31-Approval of sale of property of estate and of a co-owner - §363(h) FRBP 7001(4) – Objection/Revocation of Discharge <input type="checkbox"/> 41-Objection / revocation of discharge - §727(c),(d),(e) FRBP 7001(5) – Revocation of Confirmation <input type="checkbox"/> 51-Revocation of confirmation FRBP 7001(6) – Dischargeability <input type="checkbox"/> 66-Dischargeability - §523(a)(1),(14),(14A) priority tax claims <input type="checkbox"/> 62-Dischargeability - §523(a)(2), false pretenses, false representation, actual fraud <input type="checkbox"/> 67-Dischargeability - §523(a)(4), fraud as fiduciary, embezzlement, larceny <div style="text-align: center;">(continued next column)</div> </td> <td style="width: 50%; vertical-align: top; border: none;"> FRBP 7001(6) – Dischargeability (continued) <input type="checkbox"/> 61-Dischargeability - §523(a)(5), domestic support <input type="checkbox"/> 68-Dischargeability - §523(a)(6), willful and malicious injury <input type="checkbox"/> 63-Dischargeability - §523(a)(8), student loan <input type="checkbox"/> 64-Dischargeability - §523(a)(15), divorce or separation obligation (other than domestic support) <input type="checkbox"/> 65-Dischargeability - other FRBP 7001(7) – Injunctive Relief <input type="checkbox"/> 71-Injunctive relief – imposition of stay <input type="checkbox"/> 72-Injunctive relief – other FRBP 7001(8) Subordination of Claim or Interest <input type="checkbox"/> 81-Subordination of claim or interest FRBP 7001(9) Declaratory Judgment <input type="checkbox"/> 91-Declaratory judgment FRBP 7001(10) Determination of Removed Action <input type="checkbox"/> 01-Determination of removed claim or cause Other <input type="checkbox"/> SS-SIPA Case – 15 U.S.C. §§78aaa <i>et seq.</i> <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case) </td> </tr> </table>			FRBP 7001(1) – Recovery of Money/Property <input type="checkbox"/> 11-Recovery of money/property - §542 turnover of property <input type="checkbox"/> 12-Recovery of money/property - §547 preference <input type="checkbox"/> 13-Recovery of money/property - §548 fraudulent transfer <input type="checkbox"/> 14-Recovery of money/property - other FRBP 7001(2) – Validity, Priority or Extent of Lien <input type="checkbox"/> 21-Validity, priority or extent of lien or other interest in property FRBP 7001(3) – Approval of Sale of Property <input type="checkbox"/> 31-Approval of sale of property of estate and of a co-owner - §363(h) FRBP 7001(4) – Objection/Revocation of Discharge <input type="checkbox"/> 41-Objection / revocation of discharge - §727(c),(d),(e) FRBP 7001(5) – Revocation of Confirmation <input type="checkbox"/> 51-Revocation of confirmation FRBP 7001(6) – Dischargeability <input type="checkbox"/> 66-Dischargeability - §523(a)(1),(14),(14A) priority tax claims <input type="checkbox"/> 62-Dischargeability - §523(a)(2), false pretenses, false representation, actual fraud <input type="checkbox"/> 67-Dischargeability - §523(a)(4), fraud as fiduciary, embezzlement, larceny <div style="text-align: center;">(continued next column)</div>	FRBP 7001(6) – Dischargeability (continued) <input type="checkbox"/> 61-Dischargeability - §523(a)(5), domestic support <input type="checkbox"/> 68-Dischargeability - §523(a)(6), willful and malicious injury <input type="checkbox"/> 63-Dischargeability - §523(a)(8), student loan <input type="checkbox"/> 64-Dischargeability - §523(a)(15), divorce or separation obligation (other than domestic support) <input type="checkbox"/> 65-Dischargeability - other FRBP 7001(7) – Injunctive Relief <input type="checkbox"/> 71-Injunctive relief – imposition of stay <input type="checkbox"/> 72-Injunctive relief – other FRBP 7001(8) Subordination of Claim or Interest <input type="checkbox"/> 81-Subordination of claim or interest FRBP 7001(9) Declaratory Judgment <input type="checkbox"/> 91-Declaratory judgment FRBP 7001(10) Determination of Removed Action <input type="checkbox"/> 01-Determination of removed claim or cause Other <input type="checkbox"/> SS-SIPA Case – 15 U.S.C. §§78aaa <i>et seq.</i> <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)
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<input type="checkbox"/> Check if this case involves a substantive issue of state law <input type="checkbox"/> Check if a jury trial is demanded in complaint	<input type="checkbox"/> Check if this is asserted to be a class action under FRCP 23 Demand \$			
Other Relief Sought				

B104 (FORM 104) (08/07), Page 2

BANKRUPTCY CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES		
NAME OF DEBTOR		BANKRUPTCY CASE NO.
DISTRICT IN WHICH CASE IS PENDING	DIVISION OFFICE	NAME OF JUDGE
RELATED ADVERSARY PROCEEDING (IF ANY)		
PLAINTIFF	DEFENDANT	ADVERSARY PROCEEDING NO.
DISTRICT IN WHICH ADVERSARY IS PENDING	DIVISION OFFICE	NAME OF JUDGE
SIGNATURE OF ATTORNEY (OR PLAINTIFF)		
DATE	PRINT NAME OF ATTORNEY (OR PLAINTIFF)	

INSTRUCTIONS

The filing of a bankruptcy case creates an "estate" under the jurisdiction of the bankruptcy court which consists of all of the property of the debtor, wherever that property is located. Because the bankruptcy estate is so extensive and the jurisdiction of the court so broad, there may be lawsuits over the property or property rights of the estate. There also may be lawsuits concerning the debtor's discharge. If such a lawsuit is filed in a bankruptcy court, it is called an adversary proceeding.

A party filing an adversary proceeding must also complete and file Form 104, the Adversary Proceeding Cover Sheet, *unless the party files the adversary proceeding electronically through the court's Case Management/Electronic Case Filing system (CM/ECF). (CM/ECF captures the information on Form 104 as part of the filing process.) When completed, the cover sheet summarizes basic information on the adversary proceeding. The clerk of court needs the information to process the adversary proceeding and prepare required statistical reports on court activity.

The cover sheet and the information contained on it do not replace or supplement the filing and service of pleadings or other papers as required by law, the Bankruptcy Rules, or the local rules of court. The cover sheet, which is largely self-explanatory, must be completed by the plaintiff's attorney (or by the plaintiff if the plaintiff is not represented by an attorney). A separate cover sheet must be submitted to the clerk for each complaint filed.

Plaintiffs and Defendants. Give the names of the plaintiffs and defendants exactly as they appear on the complaint.

Attorneys. Give the names and addresses of the attorneys, if known.

Party. Check the most appropriate box in the first column for the plaintiffs and the second column for the defendants.

Demand. Enter the dollar amount being demanded in the complaint.

Signature. This cover sheet must be signed by the attorney of record in the box on the second page of the form. If the plaintiff is represented by a law firm, a member of the firm must sign. If the plaintiff is pro se, that is, not represented by an attorney, the plaintiff must sign.

*Per LBR 7003-1, in the EDVA, a properly completed Adversary Proceeding Cover Sheet is required.

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Andrew W. Caine, Esq.
(admitted *pro hac vice*)
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Telecopy: (310) 201-0760

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TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

*Co-Counsel to Alfred H. Siegel, as Trustee of the
Circuit City Stores, Inc. Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:) Case No. 08-35653 (KRH)
)
CIRCUIT CITY STORES, INC., <u>et al.</u> ,) Chapter 11
)
Debtors.) (Jointly Administered)
)
_____)
ALFRED H. SIEGEL, AS TRUSTEE OF THE)
CIRCUIT CITY STORES, INC. LIQUIDATING) Adv. Pro. No. 12-_____
TRUST,)
)
Plaintiff,)
)
v.)
)
STATE OF TENNESSEE DEPARTMENT OF)
REVENUE, through Richard H. Roberts,)
Commissioner,)
)
Defendant.)
_____)

**THE LIQUIDATING TRUST'S COMPLAINT FOR
TURNOVER AND UNJUST ENRICHMENT**

The Circuit City Stores, Inc. Liquidating Trust (the “Trust”), established pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”), through Alfred H. Siegel, the duly appointed trustee of the Trust, for its complaint and for objections claim (the “Complaint”) against the State of Tennessee Department of Revenue, through Richard H. Roberts, its Commissioner (“Defendant”), alleges as follows:

NATURE OF THE ACTION

1. The Trust brings this action against Defendant to recover amounts due and owing from Defendant based on a sales tax refund due to Circuit City. The Trustee asserts various theories of recovery, including unjust enrichment, and turnover of property of the bankruptcy estates.

THE PARTIES

2. The Trustee (“Trustee” or “Plaintiff”) is the duly appointed trustee of the Trust. Pursuant to Articles II and III of the Trust, the Trustee has the sole authority to pursue claims transferred to the Trust by the Debtors through the Plan, and to litigate objections to claims asserted against the Debtors’ estates.

3. Prior to the Effective Date of the Plan, Circuit City Stores, Inc. and its affiliated debtors in possession (collectively “Circuit City” or the “Debtors”)¹ were corporations

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

that maintained their respective principal places of business in the locations set forth below, and were the debtors in the above-captioned chapter 11 bankruptcy cases.

4. Upon information and belief, defendant State of Tennessee Department of Revenue, through Richard H. Roberts, its Commissioner, is the official representative of the State of Tennessee Department of Revenue, the applicable taxing authority with respect to the matters set forth herein.

JURISDICTION AND VENUE

5. This Court has jurisdiction to consider this matter under 28 U.S.C. §§ 157 and 1334, and 11 U.S.C. §505(a).

6. This is a core proceeding under 28 U.S.C. § 157(b).

7. Venue of these chapter 11 cases and this adversary proceeding in this district and before this Court is proper under 28 U.S.C. §§ 1408 and 1409.

8. The statutory and legal predicates for the relief requested by the Complaint are sections 105, 502, 503, 541 and 542 of title 11, United States Code (the “Bankruptcy Code”), Bankruptcy Rules 3007 and 7001, and Local Bankruptcy Rule 3007-1.

PERTINENT FACTS

A. General Case Background

9. On November 10, 2008 (the “Petition Date”), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code, and until the effective date of the Plan, continued to operate as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

10. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

11. On January 16, 2009, the Court authorized the Debtors to, among other things, conduct going out of business sales at all of the Debtors’ retail locations (the “Stores”) pursuant to an agency agreement (the “Agency Agreement”) between the Debtors and a joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going out of business sales at the Stores pursuant to the Agency Agreement. As of March 8, 2009, the going out of business sales at the Debtors’ stores were completed.

12. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan. The Plan became effective on November 1, 2010 (the “Effective Date”).

B. Circuit City’s Entitlement to a Sales Tax Refund from Defendant

13. Prior to the commencement of these bankruptcy cases, the Debtors were a leading specialty retailer of consumer electronics and operated large nationwide electronics stores that sold, among other things, televisions, home theatre systems, computers, camcorders, furniture, software, imaging and telecommunications products, and other audio and video electronics.

14. The Debtors operated a number of retail stores in the State of Tennessee.

15. The Debtors were a party to a Consumer Credit Card Program Agreement dated January 16, 2004, with Bank One, Delaware, N.A. (the “PLCC Agreement”), pursuant to which JPMorgan Chase Bank, NA, as successor-in-interest to Bank One, Delaware, N.A.

(“Chase”), originated consumer charge accounts for purchases to be made by consumers from Plaintiff (the “Accounts”).

16. Under the PLCC Agreement, when a purchase was made by a consumer using an Account, Chase paid the Debtors the purchase price of the merchandise and the full amount of the sales tax relating to the merchandise.

17. The Debtors thereafter reported and paid the sales tax to Defendant for each transaction in the State of Tennessee.

18. After the Debtors reported and paid the sales tax on the sale, certain of the consumers defaulted on their Accounts.

19. It was reasonably determined by Chase, with respect to the bad debts to which the this Action relates, that the unpaid balances due on those Accounts were worthless and uncollectible (the “Worthless Accounts”).

20. The Worthless Accounts, including the sales tax attributable to the unpaid taxable charges, were charged off by Chase as worthless and deducted as bad debts for federal income tax purposes.

21. On or about August 19, 2011, Plaintiff filed a refund claim (the “Refund Claim”) with the Tennessee Department of Revenue requesting a refund pursuant to Tenn. Code Ann. sec. 67-6-507 in the amount of \$178,714.00, for the period of January 1, 2007 through December 31, 2010, which represents a refund of sales tax collected and paid by Plaintiff with respect to the Worthless Accounts (the “Refund”). (A copy of the Refund Claim is attached hereto as Exhibit A, and incorporated herein and made a part hereof by this reference.)

22. Tenn. Code Ann. sec. 67-6-507(e) provides as follows:

(e) A deduction from taxable sales shall be allowed for bad debts arising from a sale on which the tax imposed by this chapter was paid.

(1) Any deduction taken that is attributed to bad debts shall not include interest.

(2) For purpose of calculating the deduction, a "bad debt" is as defined in 26 U.S.C. § 166. However, the amount calculated pursuant to 26 U.S.C. § 166 shall be adjusted to exclude: financing charges or interest, sales or use taxes charged on the purchase price, uncollectible amounts on property that remain in the possession of the seller until the full purchase price is paid, expenses incurred in attempting to collect any debt, and repossessed property.

(3) The deduction provided for by this subsection (e) shall be deducted on the return for the period during which the bad debt is written off as uncollectible in the claimant's books and records and is eligible to be deducted for federal income tax purposes. For purposes of this subsection (e), a claimant who is not required to file federal income tax returns may deduct a bad debt on a return filed for the period in which the bad debt is written off as uncollectible in the claimant's books and records and would be eligible for a bad debt deduction for federal income tax purposes if the claimant was required to file a federal income tax return.

(4) If a deduction is taken for a bad debt and the debt is subsequently collected in whole or in part, the tax on the amount so collected shall be paid and reported on the return filed for the period in which the collection is made.

(5) When the amount of bad debt exceeds the amount of taxable sales for the period during which the bad debt is written off, the taxpayer may file a refund claim and receive a refund pursuant to § 67-1-1802. The statute of limitations for filing the claim shall be measured from the due date of the return on which the bad debt could first be claimed.

(6) Where filing responsibilities have been assumed by a certified service provider, the service provider may claim, on behalf of the seller, any bad debt allowance provided by this section; provided, that the service provider credits or refunds the full amount of any bad debt allowance or refund received to the seller.

(7) For the purposes of reporting a payment received on a previously claimed bad debt, any payments made on a debt or account shall be applied first proportionally to the taxable price of the property or service and the sales tax thereon, and then to interest, service charges, and any other charges.

(8) In situations where the books and records of the party claiming the bad debt allowance support an allocation of the bad debts among other states, the allocation shall be permitted.

23. The Tennessee Department of Revenue has neither granted nor disallowed the Refund Claim; therefore, pursuant to Tenn. Code Ann. sec. 67-1-1802(b)(2), the Refund Claim was deemed denied by the Tennessee Department of Revenue six months after filing.

24. Pursuant to Tenn. Code Ann. sec. 67-1-1802(c), Plaintiff has until one year from the date of filing the Refund Claim to institute a suit challenging this deemed denial.

25. Plaintiff meets all requirements of Tenn. Code Ann. sec. 67-6-507(e) and is therefore entitled to the Refund of the sales tax paid on the Worthless Accounts. Denial of the requested sales tax Refund would therefore violate Tenn. Code Ann. sec. 67-6-507(e).

C. Defendant's Claims

26. On or about February 27, 2011, Plaintiff filed an objection to the claims filed by Defendant against Circuit City Stores, Inc., Claim Nos. 12970 and 14308 as designated by the court-appointed claims agent, which objection challenges the validity of the claims and seeks to disallow the claims in their entirety.

COUNT I

TURNOVER OF PROPERTY PURSUANT TO 11 U.S.C. § 542

27. Plaintiff repeats and realleges each of the allegations set forth above as if fully set forth herein.

28. Defendant is in possession, custody, and control of the Refund in an amount not less than \$178,714.00.

29. Defendant is not a custodian for the Refund.

30. The Refund constitutes a valid and existing debt, due and owing by Defendant to the Debtors.

31. The Refund is property of the Debtors' estates under section 541 of the Bankruptcy Code, and constitute a debt that is matured, payable on demand, or payable on order.

32. Despite being requested to do so, Defendant has not turned over or paid the Refund to the Plaintiff.

33. Accordingly, pursuant to Bankruptcy Code section 542, Defendant should be compelled to immediately turn over and deliver to the Trust the Refund in an amount not less than \$178,714.00.

COUNT II

UNJUST ENRICHMENT

34. Plaintiff repeats and realleges each of the allegations set forth above as if fully set forth herein.

35. In the alternative to Count I, but without waiving any allegation with respect thereto, the Trustee makes the following additional allegations in support of Count II.

36. The Debtors conferred a benefit upon Defendant pursuant to the sales tax payments that underlie the Refund, leaving Defendant in possession of amounts to which it is not entitled under any applicable fact or law.

37. Defendant insisted upon, actively pursued and knowingly accepted the benefit conferred by the Debtors.

38. The Debtors reasonably expected to be compensated by Defendant by return of the Refund in accordance with applicable law.

39. Defendant's receipt of benefit without just compensation to the Debtors has unjustly enriched Defendant in an amount not less than \$178,714.00.

40. The Trust has no adequate remedy at law to recover the Refund.

41. Accordingly, as a result of Defendant's unjust enrichment at the Debtors' expense, the Trust is entitled to restitution from the Defendant in an amount not less than \$178,714.00.

PRAYER FOR RELIEF

WHEREFORE, the Trust respectfully requests and prays that the Court:

i. Pursuant to Count I, enter judgment requiring Defendant to immediately turn over and deliver to the Trust the Refund in an amount not less than \$178,714.00; and

ii. Pursuant to Count II, enter judgment against Defendant for unjust enrichment and award the Trust restitution damages on account of Defendant's unjust enrichment in an amount not less than \$178,714.00; and

iii. Award the Trustee prejudgment interest at the applicable statutory or otherwise legally allowed applicable rate;

iv. Award the Trustee costs, and expenses of suit herein; and

v. Grant the Trustee such other and further relief the Court deems just and appropriate.

Dated: Richmond, Virginia
August 16, 2012

TAVENNER & BERAN, PLC

/s/ Lynn L. Tavenner
Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
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Richmond, Virginia 23219
(804) 783-8300

- and -

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Counsel to Plaintiff
Alfred H. Siegel, Trustee of the Circuit City
Stores, Inc. Liquidating Trust



Maria C. Carantzas

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Dir: 904.598.8608
maria.carantzas@akerman.com

August 19, 2011

State of Tennessee
Department of Revenue
Andrew Jackson State Office Building – 4th Floor
Nashville, Tennessee 37242

Re: Circuit City Stores, Inc. (Account #: 101017356)
Sales Tax Refund Claim – Bad Debt Refund

Dear Sir or Madam:

This law firm represents Circuit City Stores, Inc. ("Circuit City") pursuant to the attached power of attorney. Circuit City completed an internal review of its sales tax compliance and reporting process. During the course of this review, it was learned that Circuit City was not claiming a sales tax bad debt deduction related to certain sales. Accordingly, we hereby submit this claim for refund (or deduction) for sales tax pursuant to Tenn. Code Ann. § 67-6-507 for the period of January 1, 2007 through December 31, 2010 in the amount of \$178,714 relating to the pro rata portion of sales tax relating to the unpaid balance of worthless accounts which have been charged off for federal income tax purposes by Circuit City's financing source. Also enclosed is Claim for Credit or Refund of Sales or Use Tax form.

If you need additional supporting data, please let us know and we will make it available for your review. If you have any questions or comments, please give me a call.

Sincerely,

A handwritten signature in black ink, appearing to read "Maria Carantzas", with a stylized flourish at the end.

Maria Carantzas

Enclosures

akerman.com

BOCA RATON DALLAS DENVER FORT LAUDERDALE JACKSONVILLE LAS VEGAS LOS ANGELES MADISON MIAMI NAPLES
NEW YORK ORLANDO PALM BEACH SALT LAKE CITY TALLAHASSEE TAMPA TYSONS CORNER WASHINGTON, D.C.
WEST PALM BEACH

{JA646744;1}



TENNESSEE DEPARTMENT OF REVENUE
POWER OF ATTORNEY

PART 1 Power of Attorney (Please type or print.)

1. Taxpayer Information (Taxpayer must sign and date this form on line 6.)

Taxpayer name and address	Account number(s)
Circuit City Stores, Inc.	101017356 (FEIN: 540493875)
P.O. Box 5695	Daytime telephone number
Glen Allen, VA 23058	804-385-6959

hereby appoints the following representative as attorney-in-fact:

2. Representative (Representative must sign and date this form on page 2, Part II.)

Name and address	Telephone No.
Peter O. Larsen/David E. Otero/Maria C. Carantzas	904-798-3700
50 N. Laura Street, Suite 2500	Fax No.
Jacksonville, FL 32202	904-798-3730

to represent the taxpayer before the Tennessee Department of Revenue for the following tax matters:

3. Tax Matters

Type of Tax (Sales and Use, Franchise, Excise, etc.)	Year(s) or Period(s)
Sales Tax	1/1/06 through 12/31/10

4. Acts Authorized. -- The representative is authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described in line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks.

5. Notices and Communication. -- Notices and other written communications will be sent to the first representative listed in line 2.

6. Signature of Taxpayer. -- If signed by a corporate officer, partner, guardian, tax matters partner/person, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

Signature

Date

Title (if applicable)

Jeff McDonald

Print Name

PART II Declaration of Representative

Under penalties of perjury, I declare that:

- I am authorized to represent the taxpayer(s) identified in Part 1 for the tax matter(s) specified there; and
- I am one of the following:
 - X a. Attorney or Certified Public Accountant
 - b. Officer or full-time employee taxpayer organization
 - c. Other _____

➤ If this declaration of representative is not signed and dated, the power of attorney will be returned.

Designation -- Insert above letter (a-c)	Jurisdiction (state)	Signature	Date
a	FL 0849146	<i>Peter [Signature]</i>	4-30-10
a	FL 0651370	<i>David [Signature]</i>	30 April 2010
a	FL 0123056	<i>Man [Signature]</i>	4/29/10

Claim for Credit or Refund of Sales or Use Tax



MAIL THIS FORM AND DOCUMENTATION

TO:

STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE
BUILDING - 4TH FLOOR
NASHVILLE, TENNESSEE 37242

DEPARTMENTAL USE ONLY

CLAIM DATE _____

CASE NUMBER _____

CLAIM NUMBER _____

FURNISH COMPLETE DETAILS TO EXPEDITE REFUND

NAME OF

BUSINESS Circuit City Stores, Inc.

DATE _____

Enter exact name as it appears on your account (Print or type)

MAILING

ADDRESS P.O. Box 5695ACCOUNT NUMBER 101017356

P.O. Box or Number and Street

Glen AllenVA 230581/1/07 through 12/31/10

City or Town

County

State

Zip Code

Taxable period (or year)

Date Tax paid variousAmount paid \$178,714.00Amount claimed as refund \$ 178,714.00

Amount claimed as credit \$ _____

Report of Debts Attached Yes ☐ No ☐ (If a refund of \$200 or more is requested, a Report of Debts form MUST be completed and filed with this claim.)

Explain in detail the reason(s) for refund. Attach a schedule and copies of pertinent invoices, resale certificates, and/or exemption certificates, if applicable and credit memo to customer(s). Attach separate sheet if necessary.

IMPORTANT: Refund claim not properly documented and signed cannot be processed. See the instructions on the back of this form for details regarding necessary documentation.

This claim is filed pursuant to Tenn. Code Ann. Section 67-6-507.

Under the penalties of perjury, I declare that the statements made in support of this claim are true, correct and complete to the best of my knowledge and belief.

SIGNATURE _____

(TAXPAYER OFFICER OR AUTHORIZED REPRESENTATIVE)

TITLE Attorney-in-factDATE 8/19/11

PRINTED NAME _____

Maria C. CarantzasTELEPHONE NUMBER 904-798-3700

(PRINT NAME SIGNED ABOVE)

FOR OFFICE USE ONLY

CHECK FOR SPECIAL PROCESSING INSTRUCTIONS

- ☐ Issue warrant in the name of _____
- ☐ Approved claim amount is to be processed without reduction by computer audit
- ☐ Issue warrant manually

CLAIM EXAMINED BY _____

DIRECTOR OR DELEGATE

DATE _____ AMOUNT APPROVED _____

LEGAL REPRESENTATIVE

STATE TAX _____

COMMISSIONER OF REVENUE OR DELEGATE

LOCAL TAX _____

CREDIT _____

ATTORNEY GENERAL



EB 200439075 US

ORIGIN (POSTAL SERVICE USE ONLY)

PO ZIP Code 32202	Day of Delivery <input checked="" type="checkbox"/> Next <input type="checkbox"/> 2nd <input type="checkbox"/> 2nd Del. Day	Postage \$ 18.30
Date Accepted Mo. 8 Day 19 Year 11	Scheduled Date of Delivery Month 8 Day 22	Return Receipt Fee \$
Time Accepted <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM 2:47	Scheduled Time of Delivery <input checked="" type="checkbox"/> Noon <input type="checkbox"/> 3 PM Military <input type="checkbox"/> 2nd Day <input type="checkbox"/> 3rd Day	COD Fee \$
Flat Rate <input type="checkbox"/> or Weight <input checked="" type="checkbox"/> lbs. ozs.	Int'l Alpha Country Code	Insurance Fee \$
		Total Postage & Fees \$ 18.30
		Acceptance Emp. Initials

FROM: (PLEASE PRINT) PHONE (**904**) **798-3700**
MARIA CARANTZAS
50 N. LAURA ST., STE. 3100
JACKSONVILLE, FL 32202

FOR PICKUP OR TRACKING

Visit **www.usps.com**
Call **1-800-222-1811**



Customer Copy
Label 11-B, March 2004

Post Office To Addressee

DELIVERY (POSTAL USE ONLY)

Delivery Attempt	Time	<input type="checkbox"/> Signature
Mo. Day		
Delivery Attempt	Time	<input type="checkbox"/> Employee Signature
Mo. Day		
Delivery Date	Time	<input type="checkbox"/> Employee Signature
Mo. Day		
		<input type="checkbox"/> PM

CUSTOMER USE ONLY

PAYMENT BY ACCOUNT
Express Mail Corporate Acct. No.
Federal Agency Acct. No. or
Postal Service Acct. No.

☐ **WAIVER OF SIGNATURE (Domestic Mail Only)**
Additional merchandise insurance is void if
customer requests waiver of signature.
I wish delivery to be made without obtaining signature
of addressee or addressee's agent (if delivery employee
judges that article can be left in secure location) and I
authorize that delivery employee's signature constitutes
valid proof of delivery.

☐ **NO DELIVERY**
☐ Weekend ☐ Holiday

Mailer Signature

TO: (PLEASE PRINT) PHONE ()
STATE OF TENNESSEE
DEPT. OF REVENUE
ANDREW JACKSON STATE OFFICE
BUILDING - 4TH FLOOR
NASHVILLE, TN

ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.)

3 7 2 4 2 +

FOR INTERNATIONAL DESTINATIONS, WRITE COUNTRY NAME BELOW.



Search USPS.com or Track Packages



Quick Tools

Ship a Package

Send Mail

Manage Your Mail

Shop

Business Solutions

Track & Confirm

GET EMAIL UPDATES

PRINT DETAILS

YOUR LABEL NUMBER

SERVICE

STATUS OF YOUR ITEM

DATE & TIME

LOCATION

FEATURES

EB200439075US

Express Mail®

Delivered

August 22, 2011, 9:07 am

NASHVILLE, TN 37229

Guaranteed By:
August 22, 2011, 12:00 PM
Proof of DeliveryNotice Left (Business
Closed)

August 20, 2011, 9:36 am

NASHVILLE, TN 37230

Arrival at Unit

August 20, 2011, 7:03 am

NASHVILLE, TN 37230

Processed through Sort
Facility

August 20, 2011, 6:32 am

NASHVILLE, TN 37230

Acceptance

August 19, 2011, 2:47 pm

JACKSONVILLE, FL 32202

Check on Another Item

What's your label (or receipt) number?

Find

LEGAL

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